

SENATE BILL 976

By Watson

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 5, relative to sales and use tax
collection and remittance.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-524, is amended by adding the following as a new subsection:

(c) Dealers with no physical presence in this state shall register with the department to collect and remit tax in accordance with this chapter if the dealer engages in the regular or systematic solicitation of consumers in this state through any means and made sales that exceeded two hundred (200) or more separate sales transactions to consumers in this state during the previous twelve-month period. Such dealers shall begin to collect and remit the tax by the first day of the third calendar month following the month in which this threshold was met; provided, however, that this subsection (c) does not require a dealer to collect the tax for sales made before July 1, 2021.

SECTION 2. Tennessee Code Annotated, Section 67-6-501(f)(1), is amended by deleting the language "one hundred thousand dollars (\$100,000) or less during the previous twelve-month period" and substituting instead the language "one hundred thousand dollars (\$100,000) or less and fewer than two hundred (200) separate sales transactions during the previous twelve-month period".

SECTION 3. This act takes effect July 1, 2021, the public welfare requiring it.